

IV- NOTEBOOK

A. Description. The RJM notebook should include a narrative that describes the budget request and attachments that include the accounting reports used and documents that show how calculations were made to convert accounting data into the RJM format. The instructions in Appendix B discuss the accounting reports needed.

B. Format and Instructions. All RJM data are subject to review. The notebook should be organized in a manner that will allow the review process to proceed efficiently. The notebook should consist of the following parts:

1. Narrative. The narrative should describe the budget request in terms of the increases requested and any items to which the state would like to call attention.

2. RJM-1. Include copies of the following:

- a. Source documents used for completing the RJM-1 worksheets.
- b. Crosswalk sheets that combine functional activity codes from multi-fund ledgers.
- c. Calculations for splitting costs of functional activity codes.
- d. Law, regulations or other documents that authorize an increase for personal services or personnel benefits.
- e. Calculations that show the effective date of the PS/PB increase and how the calculations were adjusted for the effective date.

3. RJM-2. Include copies of the following:

- a. Source documents used for completing the RJM-2 worksheets.
- b. Crosswalk sheets that combine non-personal service codes from multi-fund ledgers.
- c. Calculations to convert NPS minor object codes from the state accounting system's code structure to the RJM code structure.
- d. Calculations and any supporting documentation that shows the basis for any budget increase.

4. RJM-4. Include copies of the following:

- a. Source documents used for completing the RJM-4 worksheets.

- b. Crosswalk sheets that combine functional activity codes from multi-fund ledgers.
- c. Calculations for splitting costs of functional activity codes.
- d. Calculations that show the total value of each contract for contracted personal services that are included in the functional activities and how those dollars were allocated to each functional activity code.
- e. Calculations that show any supplemental budget request (SBR) dollars that are included in the functional activities and how those dollars were allocated to each functional activity code.

5. RJM-5. Include copies of the following:

- a. Source documents used for completing the RJM-5-LV worksheets.
- b. Law, regulations or other document that authorizes any increase or decrease in work hours or leave hours.
- c. Calculations that show the effective date of the increase or decrease and how the calculations were adjusted for the effective date.

6. RJM-6. Include copies of the following:

- a. SBRs (except postage).
- b. Source documents for automation funding.
- c. Documentation of state funds used for UI program activities including penalty and interest, general fund appropriations, administrative tax revenue and any other sources outside federal funding.

7. Standard Form 269. Include a copy of the previous year's SF 269 report for the UI program for the period ending September 30.

8. Other. Include a copy of all summary fund ledger reports for each fund ledger used in the RJM. Examples are: Reports 02B, 61, 94B, and 95 from CAS; GA 12A and GA-17 from FARS; and equivalent reports from other types of state accounting systems. If applicable, include a copy of the cost allocation plan that is required by GAL 4-91 and the adjustments to the fund ledger codes that were made prior to completing the RJM forms.

C. Accounting Records. ETA does not prescribe the type of time distribution and accounting systems that state agencies should use to generate the required data; however, the systems used must be capable of providing accurate data in the required detail. With

states having the latitude to use the systems of their choice, this presents problems in compiling data at the national level and comparing states' data. In order for OWS to receive data in a uniform manner, the RJM system was developed with standardized worksheets. In order for states to complete the RJM, they must convert their existing accounting data to conform to the categories that have been established for the RJM.